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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 83 / MSAD 13

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	113	59	172	82	254
10	ATTENDING PUPILS (OCTOBER 2011)	105	55	160	70	230
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	109.0	57.0	166.0 (69%)	76.0 (31%)	242.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	6.4 (17:1)	3.6 (16:1)	5.1 (15:1)	=	15.1	/	19.5	=	.77	X	842,038	=	447,375	200,994
B.	GUIDANCE	0.3 (315:1)	0.2 (315:1)	0.3 (225:1)	=	0.8	/	2.0	=	.40	X	89,688	=	24,754	11,121
C.	LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.4	/	0.5	=	.80	X	22,261	=	12,288	5,521
D.	HEALTH	0.2 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.4	/	0.4	=	1.00	X	20,679	=	14,269	6,410
E.	EDUCATION TECHS	1.2 (090:1)	0.6 (090:1)	0.3 (225:1)	=	2.1	/	4.0	=	.53	X	74,420	=	27,216	12,227
F.	LIBRARY TECHS	0.2 (450:1)	0.1 (450:1)	0.2 (450:1)	=	0.5	/	1.0	=	.50	X	17,810	=	6,144	2,761
G.	CLERICAL	0.6 (180:1)	0.3 (180:1)	0.4 (180:1)	=	1.3	/	4.0	=	.33	X	120,930	=	27,536	12,371
H.	SCHOOL ADMIN.	0.4 (275:1)	0.2 (275:1)	0.3 (284:1)	=	0.9	/	1.0	=	.90	X	69,529	=	43,177	19,399

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		6,142	2,812
B.	Supplies and Equipment	346	478		57,436	36,328
C.	Professional Development	59	59		9,794	4,484
D.	Instructional Leadership Support	24	24		3,984	1,824
E.	Co- and Extra-Curricular Student	34	114		5,644	8,664
F.	System Administration/Support	220	220		36,520	16,720
G.	Operations & Maintenance	1,013	1,204		168,158	91,504

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	94,750	42,569
B.	Education & Library Technicians	36.00%	12,010	5,396
C.	Clerical	29.00%	7,985	3,588
D.	School Administrators	14.00%	6,045	2,716

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	18,267	8,208
16	Adjustment for Title I Revenues	-71,680	-32,204

17	TOTALS	957,813	463,413
18	E.P.S. RATES	5,770	6,098

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          137.0          76.0          213.0
      OCTOBER 2009         137.0          72.0          209.0
      APRIL 2010           131.0          71.0          202.0
      OCTOBER 2010         143.0          79.0          222.0
      APRIL 2011           134.0          78.0          212.0
      OCTOBER 2011         128.0          63.0          191.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                131.0 +      4.00    X          5,770.00      =      778,950.00
      9-12 PUPILS                70.5 +      2.66    X          6,098.00      =      446,129.68
      ADULT EDUC. COURSES AT .1      0.0          X          6,098.00      =           0.00
      K-8 EQUIV. INSTR. PUPILS      0.000        X          5,770.00      =           0.00
      9-12 EQUIV. INSTR. PUPILS      0.000        X          6,098.00      =           0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .6484      84.9    X .15    X          5,770.00      =      73,480.95
      9-12 DISADVANTAGED @ .6484      45.7    X .15    X          6,098.00      =      41,801.79
      K-8 LIMITED ENGLISH PROF.        0.0    X .700    X          5,770.00      =           0.00
      9-12 LIMITED ENGLISH PROF.        0.0    X .700    X          6,098.00      =           0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          131.0          X          43.00      =      5,633.00
      9-12 STUDENT ASSESSMENT          70.5          X          43.00      =      3,031.50
      K-8 TECHNOLOGY RESOURCES          131.0          X          98.00      =     12,838.00
      9-12 TECHNOLOGY RESOURCES          70.5          X          296.00     =     20,868.00
      K-2 PUPILS                      45.0    X .10    X          5,770.00     =     25,965.00

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT      =     121,245.41
      9-12 SMALL SCHOOL ADJUSTMENT      =     105,459.77

OPERATING ALLOCATION                                1,635,403.10
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 1,586,341.00

30  ADJUSTED TOTAL OPERATING ALLOCATION                                1,586,341.00

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STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	1,000.00	X	101.10%	=	1,011.00
32	SPECIAL EDUCATION - EPS ALLOCATION					353,784.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	8,273.00	X	101.10%	=	8,364.00
35	TRANSPORTATION - EPS ALLOCATION					87,857.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					12,544.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					463,561.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,049,902.70

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 83 / MSAD 13				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 83 / MSAD 13				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 83 / MSAD 13				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,049,902.70

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
BINGHAM	133.0	66.00%	1,352,935.78		0.00		1,352,935.78		
MOSCOW	68.5	34.00%	696,966.92		0.00		696,966.92		
TOTAL	201.5						2,049,902.70		
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
BINGHAM			59,600,000	7.690	458,324.00		1,352,935.78	458,324.00	39.67% 7.69M
MOSCOW			91,200,000	7.690	701,328.00		696,966.92	696,966.92	60.33% 7.64M
TOTAL			150,800,000		1,159,652.00		2,049,902.70	1,155,290.92	100.00% 7.66M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					2,049,902.70	1,155,290.92	894,611.78	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					2,049,902.70	1,155,290.92	894,611.78	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							894,611.78	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 56.36% STATE SHARE % = 43.64%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 56.36% STATE SHARE % = 43.64%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					2,098,964.80			

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